

Exhibit D

Budget and Staffing Plan

Exhibit D-1

Budget Plan for the Compensation Period

Matter No.	Matter	February 2022		March 2022		April 2022		May 2022	
		Actual Fees	Estimated Fees	Actual Fees	Estimated Fees	Actual Fees	Estimated Fees	Actual Fees	Estimated Fees
33260.0022	PROMESA TITLE III: PREPA	\$ 750,985.10	\$ 850,000.00	\$ 868,476.70	\$ 1,000,000.00	\$ 887,150.20	\$ 1,000,000.00	\$ 1,124,974.80	\$ 1,250,000.00
33260.0054	PREPA TITLE III - PREC	\$ 7,716.90	\$ 10,000.00	\$ 2,749.70	\$ 5,000.00	\$ 3,104.50	\$ 5,000.00	\$ 1,241.80	\$ 5,000.00
33260.0055	PREPA TITLE III - VITOL	\$ 79,570.50	\$ 90,000.00	\$ 33,794.70	\$ 50,000.00	\$ 232,267.70	\$ 250,000.00	\$ 92,663.90	\$ 125,000.00
33260.0056	PREPA TITLE III - UTIER CBA	\$ 3,281.90	\$ 5,000.00	\$ 10,748.10	\$ 15,000.00	\$ 2,838.40	\$ 10,000.00	\$ 1,951.40	\$ 10,000.00
33260.0059	PREPA TITLE III - MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ 28,738.80	\$ 40,000.00	\$ 9,934.40	\$ 25,000.00
33260.0085	PREPA TITLE III - COBRA ACQUISITION LLC	\$ 177.40	\$ 5,000.00	\$ 4,967.20	\$ 5,000.00	\$ 51,857.50	\$ 75,000.00	\$ 40,181.10	\$ 75,000.00
33260.0095	PREPA TITLE III - INSURANCE COVERAGE ADVIS	\$ -	\$ -	\$ -	\$ -	\$ 177.40	\$ -	\$ 4,523.70	\$ -
33260.0102	PREPA TITLE III - CATESBY JONES	\$ 798.30	\$ 2,500.00	\$ 354.80	\$ 2,500.00	\$ 177.40	\$ 2,500.00	\$ 266.10	\$ 2,500.00
33260.0111	SREAEE v. PIERLUISI	\$ 177.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PREPA TOTAL		\$ 842,707.50	\$ 962,500.00	\$ 921,091.20	\$ 1,077,500.00	\$ 1,206,311.90	\$ 1,382,500.00	\$ 1,275,737.20	\$ 1,492,500.00
ESTIMATED FEES Compensation Period (February 2022 - May 2022) TOTAL:									\$4,915,000.00
ACTUAL FEES Compensation Period (February 2022 - May 2022) TOTAL:									\$4,245,847.80
Percent Variance (Actual vs. Budgeted Fees)									13.6% below budget

Exhibit D-2

Staffing Plan for the Compensation Period

Staffing Plan for the Compensation Period¹

Category of Timekeeper²	Number of Timekeepers Expected to Work on The Matter During the Budget Period³	Average Hourly Rate⁴
Partners	19	\$887
Senior Counsel	7	\$887
Associates	30	\$887
e-Discovery Attorneys	5	\$438
Paraprofessionals	11	\$303
Total:	72	

¹ The actual number of timekeepers who worked on this matter during the Compensation Period was 70, and thus 2 fewer than anticipated.

² Attorney Practice Groups: BSGR&B, Litigation, Labor & Employment, and Corporate.

³ The chart reflects Proskauer's staffing plan for the designated period based on currently foreseeable activities. Actual staffing needs, including additional attorneys, may vary materially based on actual facts and circumstances arising in the designated period, including as a result of currently unanticipated disputes. The staffing plan currently includes attorneys from the BSGR&B, Litigation, Labor & Employment, and Corporate practice groups. The expertise of attorneys from other specialized areas is likely to be required during the course of these PROMESA Title III cases.

⁴ Pursuant to the Engagement Letter, Proskauer's rates increased 4% effective January 1, 2022, yielding a new flat rate for attorneys (partners, senior counsel, and associates) of \$887 per hour, for e-discovery attorneys of \$438 per hour, and for paraprofessionals of \$303 per hour. Rates have not increased during this Compensation Period.